

United States v. Edward S. Adams
Case No. 17-64 (DWF/KMM)

Exhibit 8



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

CRIMINAL INVESTIGATION

January 20, 2015

Thomas Brever
2812 Anthony Lane South, Suite 200
St. Anthony, MN 55418
Fax Number: 612-788-9879

In Re: Ed & Denise Adams

Dear Thomas Brever:

This letter is to inform you that the domestic voluntary disclosure of your client has been received and has been preliminarily accepted as meeting the timeliness requirements of Internal Revenue Manual section 9.5.11.9(4). A domestic voluntary disclosure will not automatically guarantee immunity from prosecution; however, a domestic voluntary disclosure may result in prosecution not being recommended.

Acceptance of your client's domestic voluntary disclosure will also depend upon whether it is truthful and complete and whether your client cooperates with the IRS in determining the correct tax liability and makes good faith arrangements with the IRS to pay in full the tax, interest, and penalties determined by the IRS to be applicable. The required cooperation includes the production of all requested documents and the taxpayer submitting to an interview, if requested by an IRS agent.

Your client's initial domestic voluntary disclosure submission will be forwarded for necessary civil action and the determination of the correct tax liability. If you have not already submitted them, please submit your client's complete domestic voluntary disclosure package, to the Internal Revenue Service, 30 East 7th Street St. Paul, MN 55101, ATTN: 2014 Domestic Voluntary Disclosure Program, within 90 days of the date of this letter. Forms necessary for completing your submission are posted on the IRS website, www.irs.gov.

Please be aware that your client's domestic voluntary disclosure will not be complete until the above documents have been submitted and your client has cooperated in the processing of the case, including providing requested documents and submitting to any requested interview. Your client's domestic voluntary disclosure will be deemed to be complete when final civil resolution is reached between your client and the IRS.

If you have any further questions, please contact the Voluntary Disclosure Coordinator at (267) 941-1607.

Sincerely,

A handwritten signature in black ink, reading "Frank S. Turner II".

Frank S. Turner II
Director, International Strategy and Planning
IRS, Criminal Investigation